

Part 2

Certification Required

11-50-201 Certification by chief administrative officer and chief financial officer required.

For an annual financial report of a political subdivision to be considered complete on and after July 1, 2013, the following certifications shall be included with the annual financial report:

(1) Under penalty of perjury, I, [officer's name] certify that the [annual financial report] of [political subdivision] for the year ended [date] fairly presents in all material respects the financial condition and results of operations of [political subdivision].

[signature], Chief Administrative Officer.

(2) Under penalty of perjury, I, [officer's name] certify that the [annual financial report] of [political subdivision] for the year ended [date] fairly presents in all material respects the financial condition and results of operations of [political subdivision].

[signature], Chief Financial Officer.

Enacted by Chapter 367, 2013 General Session

11-50-202 Designating chief administrative officer -- Designating chief financial officer.

(1)

(a) The chief administrative officer of a political subdivision is:

(i) the individual appointed as the chief administrative officer of the political subdivision in accordance with statute; or

(ii) if a chief administrative officer is not appointed in accordance with statute, the individual designated as the chief administrative officer by the governing body of the political subdivision.

(b) In designating a chief administrative officer under this Subsection (1), the governing body shall designate the individual who holds a managerial or similar position to perform administrative duties or functions for the political subdivision.

(2)

(a) The chief financial officer of a political subdivision is:

(i) the individual appointed as the chief financial officer of the political subdivision in accordance with statute; or

(ii) if a chief financial officer is not appointed in accordance with statute, the individual designated as the chief financial officer by the governing body of the political subdivision.

(b) In designating a chief financial officer under this Subsection (2), the governing body shall designate the individual who has primary responsibility for preparing the annual financial report.

Enacted by Chapter 367, 2013 General Session